

General Fund

- General Revenue and Expenditures
- Administration
- Central Services
- Child Support
- Clerk of Courts
- Corporation Counsel
- County Board
- County Clerk
- District Attorney
- Economic Development
- Emergency Management
- Fair Park
- Finance
- Human Resources
- Land and Water Conservation
- Land Information
- Library
- Medical Examiner
- Parks Department
- Planning and Zoning
- Register of Deeds
- Sheriff
- Treasurer
- UW Extension
- Veterans' Administration



General Revenues and Expenditures

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF/TID district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	Personal Property Tax Aid

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (ORG 11001)

- Property tax—Prior to 2015, the General Fund property taxes were lumped into one account in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund.
- Sales tax—The County anticipates a conservative increase in sales tax revenue. The sales tax estimates are based upon past trends. The 2018 budgeted revenue of \$6,325,000 is a \$150,000 (2.43%) increase over the 2018 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2019. Therefore, the 2019 Budget for this revenue is estimated to be \$1,177,264, which is the same as the 2018 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2019. Therefore, the 2019 budgeted revenue of \$892,501 is based on the estimates received. In 2018, the budget was \$906,328 which is a decrease of \$13,827 for the 2019 adopted budget.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until late in the year. Jefferson County was eligible for the Dividend for the first time in 2018. The estimated amount is \$20,000.
- General Fund Balance—The 2018 Budget utilizes \$2,941,407 of available General Fund Balance to fund departmental capital projects.
- The State has replaced personal property taxes with Personal Property Tax Aid in 2019. This amount is \$137,399.

Contingency Fund (ORG 11002)

- The 2018 Budget includes a Contingency Fund appropriation of \$500,000, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- \$453,535 in Other Contingency mostly represents growth from net new construction, which includes the closing of a TID in 2019. These amounts are intended to be used to support the initiatives included in the County's strategic plan for 2019.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2019, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2019 amount is at \$290,000.

General Revenue and Expenditures

Financial Summary

	2017 Actual	2018 Estimate	2018 Amended Budget	2019 Budget	Change from 2018 Amended Budget	
					\$	%
Revenues						
Taxes	6,232,540	6,175,000	6,175,000	6,325,000	150,000	2.43%
Intergovernmental Revenues	2,161,022	2,151,107	2,151,107	2,274,679	123,572	5.74%
Miscellaneous Revenues	23,743	66,461	45,000	45,000	-	0.00%
Transfer Out	-	-	-	-	-	-
Other Financing Sources	-	1,647,993	1,583,923	2,941,407	1,357,484	85.70%
Total Revenues	8,417,305	10,040,561	9,955,030	11,586,086	1,631,056	16.38%
Expenditures						
Personnal Expenses	2,324	4,661	-	-	-	-
Purchased Services	21,189	98,811	98,811	-	(98,811)	-100.00%
Other Expenses	136,591	1,375,651	1,393,438	1,243,535	(149,903)	-10.76%
Capital Outlay	197,099	47,024	47,024	-	(47,024)	-100.00%
Other Financing Uses	-	-	-	595,659	595,659	-
Total Expenditures	357,203	1,526,147	1,539,273	1,839,194	299,921	19.48%
Property Taxes	(7,281,889)	(7,582,522)	(7,582,522)	(7,338,485)	244,037	-3.22%
Use of Fund Balance	778,213	931,892	833,235	2,408,407	1,575,172	

Summary Highlights:

In the 2019 budget, there was an increase to sales tax revenue of \$150,000. Exempt computer aid did not change and shared utility revenue decreased by approximately \$13,000 from last year. Also in 2019, the state replaced personal property tax with state aid which is also budgeted here at \$137,399 and accounts for most of the increase in Intergovernmental Revenues.

General Revenues & Expenditure-2019 BUDGET

Account Number	Project	Description	2017 Actual	2018 6-Month Actual	2018 Estimated	2018 Amended	2019 Admin	2019 Adopted
11001 -General Revenues								
REVENUES								
411100		General Property Taxes	(8,249,062)	(4,045,261)	(8,090,522)	(8,090,522)	(7,828,026)	(7,828,026)
411101		Delinquent Prop Tax Adjust	127,691	-	-	-	-	-
412200		Co Sales Tax Collected By St	6,232,540	2,942,523	6,175,000	6,175,000	6,325,000	6,325,000
421057		State Aid Computer Exemption	63,977	-	67,515	67,515	67,515	67,515
421059		Personal Property Aid	-	-	-	-	137,399	137,399
425001		State Shared Revenues	1,177,264	-	1,177,264	1,177,264	1,177,264	1,177,264
425002		Utility Shared Revenues	919,781	-	906,328	906,328	892,501	892,501
481001		Interest & Dividends	-	-	20,000	20,000	20,000	20,000
481002		Dividend On Insurance Policy	-	21,461	21,461	-	-	-
486004		Miscellaneous Revenue	83	-	-	-	-	-
486010		Rebates	23,660	24,022	25,000	25,000	25,000	25,000
699900		Fund Balance Applied	-	-	1,357,992	1,293,923	2,941,407	2,941,407
699920		Fund Balance Applied-Benefit	-	-	290,000	290,000	-	-
REVENUES TOTAL			295,934	(1,057,255)	1,950,038	1,864,508	3,758,060	3,758,060
EXPENDITURES								
512146		Workers Compensation	2,324	4,624	4,661	-	-	-
		FRINGE TOTAL	2,324	4,624	4,661	-	-	-
521219		Other Professional Serv	21,189	5,267	98,811	98,811	-	-
593399		Miscellaneous Expenditures	-	6,713	6,713	-	-	-
611104		Operating Transfer Out	106,591	531,704	531,704	531,704	595,659	595,659
611105		Transfer Fr. Contingency Acct	30,000	-	-	-	-	-
		OPERATING EXPENDITURES	157,780	543,683	637,228	630,515	595,659	595,659
594808		Capital Land	197,099	-	47,024	47,024	-	-
		CAPITAL OUTLAY EXPENDITURES	197,099	-	47,024	47,024	-	-
EXPENDITURES TOTAL			357,203	548,307	688,912	677,539	595,659	595,659
REVENUES			295,934	(1,057,255)	1,950,038	1,864,508	3,758,060	3,758,060
EXPENDITURES			357,203	548,307	688,912	677,539	595,659	595,659
TOTAL BUSINESS UNIT-11001 -General Revenues			61,269	1,605,562	(1,261,126)	(1,186,969)	(3,162,401)	(3,162,401)
11002 -Contingency Appropriation								
REVENUES								
411100		General Property Taxes	839,482	254,000	508,000	508,000	477,704	489,541
REVENUES TOTAL			839,482	254,000	508,000	508,000	477,704	489,541
EXPENDITURES								
599900		Contingency	-	-	500,000	501,000	500,000	500,000
599901		Contingency Trans General Fund	-	-	(140,351)	(107,351)	-	-
599906		Contingency Trans Other Funds	-	-	-	(9,500)	-	-
599908		Contingency Other	-	-	187,585	187,585	441,698	453,535
599909		Contingency Vested Benefits	-	-	290,000	290,000	290,000	290,000
		OPERATING EXPENDITURES	-	-	837,234	861,734	1,231,698	1,243,535
EXPENDITURES TOTAL			-	-	837,234	861,734	1,231,698	1,243,535
REVENUES			839,482	254,000	508,000	508,000	477,704	489,541
EXPENDITURES			-	-	837,234	861,734	1,231,698	1,243,535
TOTAL BUSINESS UNIT-11002 -Contingency Appropriation			(839,482)	(254,000)	329,234	353,734	753,994	753,994
REVENUES			1,135,416	(803,255)	2,458,038	2,372,508	4,235,764	4,247,601
EXPENDITURES			357,203	548,307	1,526,146	1,539,273	1,827,357	1,839,194
TOTAL General Revenues & Expenditure DEPARTMENT			(778,213)	1,351,562	(931,892)	(833,235)	(2,408,407)	(2,408,407)